

House Bill 1384

By: Representatives Martin of the 47th and Scheid of the 22nd

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use tax, so as to provide for an exemption for a limited period of
3 time with respect to certain sales of tangible personal property to a qualified government
4 grantee; to provide for procedures, conditions, and limitations; to provide for powers, duties,
5 and authority of the state revenue commissioner; to provide an effective date; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use tax, is amended by striking "or" at the end of paragraph (81); by striking the
11 period at the end of paragraph (82) and inserting in its place "; or"; and by adding a new
12 paragraph immediately following paragraph (82), to be designated paragraph (83), to read
13 as follows:

14 "(83)(A) From July 1, 2006, until June 30, 2008, sales of tangible personal property to
15 a qualified government grantee.

16 (B) As used in this paragraph, the term 'qualified government grantee' means any
17 organization located in this state which is exempt from taxation under Section 501(c)(3)
18 of the Internal Revenue Code and which receives funds or grants of federal or state
19 funds from any governmental agency, entity, or subdivision of the State of Georgia.

20 (C) Any person making a sale of tangible personal property to a qualified government
21 grantee shall collect the tax imposed on this sale unless the purchaser furnishes such
22 person with an exemption determination letter issued by the commissioner certifying
23 that the purchaser is entitled to purchase the tangible personal property without paying
24 the tax.

1 (D) The commissioner is authorized to promulgate rules and regulations deemed
2 necessary in order to administer and effectuate this paragraph."

3 **SECTION 2.**

4 This Act shall become effective on July 1, 2006.

5 **SECTION 3.**

6 All laws and parts of laws in conflict with this Act are repealed.